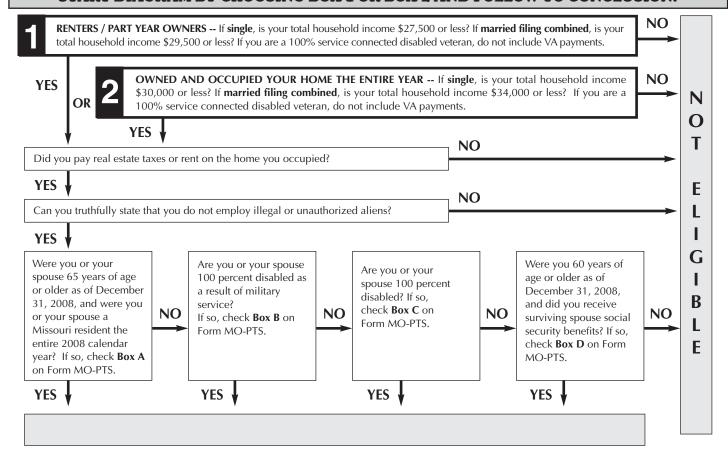
AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the PROPERTY TAX CREDIT

START DIAGRAM BY CHOOSING BOX 1 OR BOX 2 AND FOLLOW TO CONCLUSION.



Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m. Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102 (573) 290-5850

Jefferson City

301 West High St., Room 330 (573) 751-7191

Joplin

1110 East 7th St., Suite 400 (417) 629-3070

Kansas City

615 East 13th St., Room 127 (816) 889-2920

Springfield

149 Park Central Square, Room 313 (417) 895-6474 St. Louis

3256 Laclede Station Rd., Suite 101 (314) 877-0177

St. Joseph

525 Jules, Room 314 (816) 387-2230

Other Important Phone Numbers

Forms-by-Fax (573) 751-4800 Automated IVR Refund/Balance Due Inquiry (Toll Free) (866) 433-7259 General Inquiry Line (573) 526-8942 Electronic Filing Information (573) 751-3930

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax Suggestions for Improvements to Forms and Instructions e-mail: taxsuggest@dor.mo.gov Property Tax Credit e-mail: propertytaxcredit@dor.mo.gov

FORM MO-PTS

Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040P and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040P, Line 1 through Line 19, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040P is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the \$2,000 or \$4,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. See "Am I Eligible" chart on page 4. You must check a qualification box to be eligible for the credit. Check only one box. Attach the appropriate documentation to verify your qualification. (The required documentation is listed behind each qualification on Form MO-PTS.)

Helpful Hints

- If you are legally married and living together at any time during the year, you must file married filing combined and include all household income.
- Please use the social security number of the person filing the claim.

Line 2 — Social Security Benefits

Enter the amount of nontaxable social security benefits you and/or your minor children received before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

• Federal Form 1040, Line 20a less

- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

Helpful Hint

Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2009 that states what your benefits were for the entire 2008 year. See Diagram on page 22.

Helpful Hint

If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier 1 benefits) on Line 2.

Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, dividends, rental income, or exempt interest income **not** included on Form MO-PTS, Line 1. See the following to determine the amount of your nontaxable pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Form 1099-INT(s) Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

Line 4 — Railroad Retirement Benefits

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, you must file Form MO-1040. See page 3 for information on how to obtain forms.

Line 5 — Veteran Benefits

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service. To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

Line 6 — Public Assistance

Include the amount of public assistance, supplemental security income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you and/ or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA). This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. Attach a copy of Form SSA-1099(s), a letter from Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C, are considered business losses and should not be included here.)

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or the Family Support Division (FSD), you must include all cash benefits received for your entire household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

Line 9 — Filing Status Deduction

Use your filing status to determine the deduction amount that will be entered on Line 9. If your filing status is **Single or Married Living Separate**, you will enter \$0 on Line 9.

If your filing status is **Married and Filing Combined**, see below to determine the amount you will enter on Line 9.

- If you OWNED and OCCUPIED your home for the **ENTIRE YEAR**, enter \$4,000 on Line 9.
- If you RENTED or **did not** own your home for the **ENTIRE YEAR**, enter \$2,000 on Line 9.

LINE 10 — Net Household Income

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$27,500. If the amount of your net household income on Line 10 is above \$27,500, and you are not eligible for the credit, there is no need in completing and submitting the form.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above

\$30,000, you are not eligible for the credit. There is no need in completing and submitting the form.

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt. You can only claim the taxes on your primary residence that you occupy. Secondary homes do not apply.

If your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification with a copy of paid tax receipt. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold/bought your home during the year, attach a copy of the seller's/ buyer's agreement to your claim.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2008. The Form MO-CRP is on the back of the Form MO-PTS and instructions are on page 25.

Add the totals from Line 9 on all Form MO-CRP(s) completed and enter on Line 12.

Attach rent receipt(s) for the whole year or each month or a signed statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not

assistance. Attach a copy of Form SSA-1099(s), a letter from Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C, are considered business losses and should not be included here.)

Line 9 — Filing Status Deduction

Use your filing status to determine the deduction amount that will be entered on Line 9. If your filing status is **Single or Married Living Separate**, you will enter \$0 on Line 9.

If your filing status is **Married and Filing Combined**, see below to determine the amount you will enter on Line 9.

- If you OWNED and OCCUPIED your home for the **ENTIRE YEAR**, enter \$4,000 on Line 9.
- If you RENTED or **did not** own your home for the **ENTIRE YEAR**, enter \$2,000 on Line 9.

LINE 10 — Net Household Income

Subtract Line 9 from Line 8 and enter amount on Line 10. If you RENTED or did not own and occupy your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$27,500. If the amount of your net household income on Line 10 is above \$27,500, and you are not eligible for the credit, there is no need in completing and submitting the form.

If you OWNED AND OCCUPIED your home for the **ENTIRE YEAR**, the amount you enter on Line 10 cannot exceed \$30,000. If the amount of your net household income on Line 10 is above \$30,000, you are not eligible for the credit. There is no need in completing and submitting the form.

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is rea-

sonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt. You can only claim the taxes on your primary residence that you occupy. Secondary homes do not apply.

If your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification with a copy of paid tax receipt. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.

Helpful Hint

Real estate tax paid for a **prior year** cannot be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold/bought your home during the year, attach a copy of the seller's/ buyer's agreement to your claim.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2008. The Form MO-CRP is on the back of the Form MO-PTS and instructions are on page 25.

Add the totals from Line 9 on all Form MO-CRP(s) completed and enter on Line 12.

Attach rent receipt(s) for the whole year or each month or a signed statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts or statement.

Helpful Hint

If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed. If you do not qualify for housing assistance, please send an explanation of how additional rent is being paid.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.

LINE 13 — Total Real Estate Tax/Rent Paid

Add amounts from Form MO-PTS, Lines 11 and 12 and enter amount on Line 13. If you rented, the maximum amount allowed is \$750. If you owned your home, the maximum amount allowed is \$1,100.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2008 Property Tax Credit Chart on pages 27 through 29. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$1,200 in real estate tax and her total household income was \$15,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Even though Ruth paid \$1,200 in real estate tax, she is only allowed to take a credit of \$1,100. Ruth will use \$1,100 as tax paid and her total household income of \$15,000 to make the comparison. When using the chart, Ruth finds where \$15,000 and \$1,100 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is \$1,059. Ruth will get a \$1,059 credit for the real estate tax she paid.

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 27-29 to determine the amount of your property tax credit and enter amount on Line 14.

If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Information to Complete Form MO-CRP

STEP 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. Your claim may be delayed if you fail to enter all required information.

STEP 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. Also, exclude any rent paid to your landlord on your behalf by any organization or agency.

STEP 3

If you were a resident of a nursing home or boarding home during 2008, use the applicable percentage in Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, enter the total rent on Form MO-CRP, Line 6 and mark the appropriate percentage on box G of Line 7. If the rent receipt is for the total rent amount, then the percentage on box G of the Form MO-CRP must be used to determine your credit.

Additional persons sharing rent/percentage to be entered: (1 person—50%, 2 people—33%, 3 people—25%). If none of the reductions apply to you, enter 100 percent on Line 7.

STEP 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8.

STEP 5

Multiply Line 8 by 20% and enter the result on Line 9. Add the totals from Line 9 on **all** completed Form MO-CRP(s) and enter the amount on Line 12 of MO-PTS.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo).

Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

A. Enter amount from Line 10 here B. Enter amount from Line 13 here	
---	--

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM — FROM —									FROM —							
		726	701	676	651	626	601	576	551	526	501	476	451	426	401			
		750	725	700	675	650	625	600	575	550	525	500	475	450	425			
FROM	ТО			Ref	fund is the	actual tot	al amount	of allowa		tate tax na	id. not to	exceed \$1	.100	<u> </u>				
1	14,300			110.		ent credit							,					
14,301	14,600	728	703	678	653	628	603	578	553	528	503	478	453	428	403			
14,601	14,900	719	694	669	644	619	594	569	544	519	494	469	444	419	394			
14,901	15,200	709	684	659	634	609	584	559	534	509	484	459	434	409	384			
15,201	15,500	699	674	649	624	599	574	549	524	499	474	449	424	399	374			
15,501	15,800	689	664	639	614	589	564	539	514	489	464	439	414	389	364			
15,801	16,100	678	653	628	603	578	553	528	503	478	453	428	403	378	353			
16,101	16,400	666	641	616	591	566	541	516	491	466	441	416	391	366	341			
16,401	16,700	655	630	605	580	555	530	505	480	455	430	405	380	355	330			
16,701	17,000	643	618	593	568	543	518	493	468	443	418	393	368	343	318			
17,001 17,301	17,300 17,600	630 618	605 593	580 568	555 543	530 518	505 493	480 468	455 443	430 418	405 393	380 368	355 343	330 318	305 293			
17,301	17,800	604	579	554	529	504	479	454	429	404	379	354	329	304	279			
17,801	18,200	591	566	541	516	491	466	441	416	391	366	341	316	291	266			
18,201	18,500	577	552	527	502	477	452	427	402	377	352	327	302	277	252			
18,501	18,800	563	538	513	488	463	438	413	388	363	338	313	288	263	238			
18,801	19,100	548	523	498	473	448	423	398	373	348	323	298	273	248	223			
19,101	19,400	533	508	483	458	433	408	383	358	333	308	283	258	233	208			
19,401	19,700	518	493	468	443	418	393	368	343	318	293	268	243	218	193			
19,701	20,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177			
20,001	20,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161			
20,301	20,600	469	444	419	394	369	344	319	294	269	244	219	194	169	144			
20,601	20,900	452	427	402	377	352	327	302	277	252	227	202	177	152	127			
20,901	21,200	435 417	410 392	385 367	360 342	335 317	310 292	285 267	260 242	235 217	210 192	185 167	160 142	135 117	110 92			
21,201 21,501	21,500 21,800	399	374	349	324	299	292	249	224	199	174	149	124	99	74			
21,801	22,100	381	356	331	306	281	256	231	206	181	156	131	106	81	56			
22,101	22,400	362	337	312	287	262	237	212	187	162	137	112	87	62	37			
22,401	22,700	343	318	293	268	243	218	193	168	143	118	93	68	43	18			
22,701	23,000	323	298	273	248	223	198	173	148	123	98	73	48	23				
23,001	23,300	303	278	253	228	203	178	153	128	103	78	53	28	3				
23,301	23,600	283	258	233	208	183	158	133	108	83	58	33	8					
23,601	23,900	263	238	213	188	163	138	113	88	63	38	13						
23,901	24,200	241	216	191	166	141	116	91	66	41	16							
24,201	24,500	220	195	170	145	120	95	70	45	20	F							
24,501	24,800	198	173	148	123	98	73	48	23									
24,801	25,100	176	151	126	101	76 F4	51	26	1			\setminus						
25,101	25,400	154 131	129 106	104 81	79 56	54 31	29 6	4										
25,401 25,701	25,700 26,000	107	82	57	32	7	U											
26,001	26,300	84	59	34	9						FY	AMPLE	:.					
26,301	26,600	60	35	10								Line 10		3 980	and			
26,601	26,900	35	10									ne 13 o						
26,901	27,200	11										525, the						
27,201	27,500											ould be		tax CI	cait			
27,501	27,800												ψ10.					
27,801	28,100																	
28,101	28,400																	
28,401	28,700																	
28,701	29,000																	
29,001	29,300																	
29,301 29,601	29,600 29,900																	
29,601	30,000																	
49,301	50,000						6											

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

FROM TO 1		INI FROM			– FROM				1 10, 2	FRO		17 12 11	- 12 20 1	7 11 2 17		FROM -	111211	
To To To To To To To To			376	351		301	276	251	226			151	126	101	76		26	1
ROM 10				331		301	2,0	231				1 131	120	101	, ,			<u> </u>
FROM TO			400	375		325	300	275	250			175	150	125	100	1	50	25
1	EDOM	TO	400												100	7.3	30	23
14,801 14,600 378 333 328 303 278 283 228 203 178 153 128 103 78 53 28 3 14,800 13,000 369 344 319 349 269 244 219 944 169 144 119 94 69 44 9 9 14,901 15,200 15,200 359 344 349 249 274 249 244 249 94 144 199 34 69 43 9 9 14 15,201 15,000 339 314 289 274 249 224 249 184 159 134 109 34 59 34 9 14 15,201 15,000 339 314 289 274 249 224 249 144 189 144 199 24 49 144 15,201 15,000 329 314 289 253 228 203 178 153 128 103 78 53 28 3 14 15,201 15,000 329 314 289 274 249 224 249 144 159 144 159 144 159 144 15,201 15,000 329 314 289 274 249 224 249 144 189 144 139 144 159 144 15,201 15,000 329 3268 253 228 203 180 155 130 105 80 55 30 5 16,000 17,300 280 255 230 205 180 155 130 105 80 55 30 5 17,000 17,300 280 255 230 205 180 155 130 105 80 55 30 5 17,000 17,300 280 255 230 205 180 155 130 105 80 55 30 5 17,000 17,300 280 255 230 205 180 155 130 105 80 55 30 5 17,000 17,000 254 229 204 179 154 129 104 79 54 29 4 17,000				K										\$1,100				
14,601 14,900 369 344 319 294 269 244 219 314 199 34 69 44 19 14,901 15,000 339 344 349 242 242 199 174 149 124 99 74 49 24 24 15,501 15,500 349 324 299 274 249 224 199 174 149 124 99 74 49 24 24 15,501 15,600 349 341 289 264 249 244 189 164 139 114 89 64 39 14 15,501 15,600 349 341 289 274 249 224 199 174 149 124 99 74 49 24 24 15,501 15,600 16,700 305 280 255 230 205 180 155 130 105 80 55 30 5 16 16,701 17,000 230 225 230 205 180 155 130 105 80 55 30 5 17,7301 17,600 254 229 204 179 34 129 104 79 54 29 17,7301 17,900 254 229 207 179 34 129 104 79 54 29 17,7301 18,200 241 216 191 166 141 116 91 66 41 16 16,701 17,000 234 229 204 179 134 129 104 79 54 29 17,7301 18,200 241 216 191 166 141 116 91 66 41 16 16,701 17,000 234 229 204 179 134 129 104 79 54 29 17,7301 18,200 241 216 191 166 141 116 91 66 41 16 16,701 17,000 254 229 207 179 134 129 104 79 54 29 17,7301 18,200 241 216 191 166 141 116 91 66 41 16 16,701 17,000 180 137 148 123 98 73 48 23 23 27 27 27 27 27 27			270	252									1	102	70	F 2	20	2
14,901 15,200 359 334 309 284 259 224 209 184 159 134 109 84 59 34 9																		3
15,500 15,500 349 324 299 274 249 224 199 174 149 124 99 74 149 124 15,501 15,500 339 314 289 264 239 214 189 164 139 114 89 64 39 14 14 16 16,000 365 280 255 230 205 180 155 130 105 80 55 30 5 16,701 17,000 293 268 243 218 193 168 143 118 93 68 43 18 18 17,7001 17,000 254 229 204 179 154 129 104 165 130 105 80 55 30 5 17,7301 17,000 268 243 218 193 168 143 118 93 68 43 18 18 17,7601 17,000 254 229 204 179 154 129 104 79 54 29 4 168 143 118 93 68 43 18 18 18 18 18 18 18 1																		
15,501 15,800 339 314 289 264 239 214 189 164 139 114 89 64 39 14 15,801 16,100 328 303 278 253 228 203 178 153 128 103 78 53 28 30 16,101 16,400 305 280 255 230 205 180 155 130 105 80 55 30 16,701 17,000 293 268 243 218 193 168 143 118 93 68 43 18 17,001 17,300 280 255 230 205 180 155 130 105 80 55 30 5 17,001 17,300 280 243 218 193 168 143 118 93 68 43 18 17,001 17,900 254 229 204 179 176 141 109 166 141 116 179 18,201 18,500 227 202 177 152 127 102 77 52 27 2 18,001 19,000 196 173 148 123 98 73 48 23 19,401 19,700 168 143 118 93 68 43 18 19,401 19,700 166 143 118 93 68 43 18 19,401 19,700 166 143 118 93 68 43 18 19,401 19,700 166 143 118 93 68 43 18 19,401 19,700 100 100 100 100 100 19,701 20,000 152 127 102 77 52 27 12 20,001 20,300 136 111 86 61 36 11 21,501 21,800 49 24 17 21,501 21,800 49 24 17 21,501 21,800 49 24 17 21,501 21,800 49 24 17 22,701 23,000 23,300 24,200 24,501 24,800 24,501 24,800 24,501 24,800 24,500 24,501 24,800 24,500 24,																1		
16,101 16,400 316 291 266 241 216 917 166 141 116 91 66 41 16 16 16 16 17,000 293 268 243 218 193 168 143 118 93 68 43 18 17,000 17,000 280 255 230 205 180 155 130 105 80 55 30 5 17,000 17,000 264 229 204 179 154 129 104 79 54 29 29 204 179 154 129 104 79 54 29 29 204 179 154 129 104 79 54 29 27 20 177 152 127 102 77 52 27 2 27 2 20 207												1	1			1		
16,401 16,700 305 280 255 230 205 180 155 130 105 80 55 30 5	15,801	16,100	328	303	278	253	228	203	178	153	128	103	78	53	28	3		
16,701 17,000 293 288 243 218 193 168 143 118 93 68 43 18 17,001 17,000 268 243 218 193 168 143 118 93 68 43 18 17,001 17,000 254 229 204 179 154 129 104 79 54 29 4 17,001 17,000 18,200 241 216 191 166 141 116 91 66 41 16 18,201 18,500 227 202 177 152 127 102 77 52 27 2 2 2 2 2 2 2 2																		
17,001 17,300 280 255 230 205 180 155 130 105 80 55 30 5 17,001 17,000 262 243 218 193 168 143 118 93 68 43 18 17,001 17,000 254 229 204 179 154 129 104 79 54 29 4 17,001 18,200 241 216 191 166 141 116 91 66 41 16 18,201 18,500 227 202 177 152 127 102 77 52 27 2 18,501 18,800 213 188 163 138 113 88 63 38 13 138 138 138 138 138 138 138 138 138 138 138 138 138 138 139 19,401 19,400 183 158 133 108 83 58 33 8 19,701 20,000 152 127 102 77 52 27 2 20,001 20,000 152 127 102 77 52 27 2 20,001 20,000 102 77 52 27 2 20,001 21,000 67 42 17 21,001 22,100 31 6 60 35 10 21,201 22,400 12 22,400 22,700 23,901 24,200 24,201 24,800 24,801 25,400 25,401 25,700 25,001 26,000 26,001 26,000 26,001 26,000 26,001 27,700 27,501 27,800 27,501 27,800 27,501 27,800 28,401 28,400 28,401															5			
17,601 17,600 268 243 218 193 168 143 118 93 68 43 18 29 4 17,601 18,200 241 216 191 166 141 116 91 66 41 16 16 18,201 18,500 227 202 177 152 127 102 77 52 27 2 18,501 18,800 191,000 198 173 148 123 98 73 48 23 18 191,000 198 173 148 123 98 73 48 23 191,000 168 143 118 93 68 43 18 191,000 152 127 102 77 52 27 2 2 2 2 2 2 2 2	1											1						
17,601 17,900 254 229 204 179 154 129 104 79 54 29 4 17,901 18,200 241 216 191 166 141 116 91 66 41 16 18,201 18,500 227 202 177 152 127 102 77 52 27 2 18,501 18,800 213 188 163 138 113 88 63 38 13 18,801 19,100 198 173 148 123 98 73 48 23 19,101 19,400 183 158 133 108 83 58 33 8 19,401 19,700 168 143 118 89 68 43 18 19,701 20,000 152 127 102 77 52 27 2 20,001 20,300 136 111 86 61 36 11 20,301 20,600 119 94 69 44 19 20,601 20,900 102 77 52 27 2 21,501 21,200 85 60 35 10 21,201 21,200 85 60 35 10 21,201 22,400 12 22,700 23,300 23,301 23,600 23,301 23,600 23,300 24,200 24,201 24,500 24,201 24,800 24,201 24,500 25,400 25,401 25,700 25,701 26,000 26,300 26,300 26,301 26,600 26,900 27,501 27,800 27,701 27,000 27,700 27,700 27,701 27,800 28,701 29,000 28,701 29,000 28,701 29,000 29,001 29,000 20,000														5				
17,901																		
18,500													4					
18,501 18,800 213 188 163 138 113 88 63 38 13														Н				
18,801 19,100 198 173 148 123 98 73 48 23 8 118 193 108 83 58 83 18 19,701 20,000 152 127 102 77 52 27 2 20,001 20,000 119 94 69 44 19 20,601 20,900 102 77 52 27 2 2 20,001 20,000 12,200 85 60 35 10 21,201 21,500 67 42 17 21,501 21,800 49 24 22,401 22,400 12 22,400 22,700 23,000 23,600 23,600 23,600 23,600 23,600 24,200 24,200 24,200 24,200 24,500 24,500 24,500 24,500 25,700 25,701 25,400 25,701 25,400 25,701 25,600 26,601 26,500 26,601 26,500 26,601 26,500 26,601 26,500 27,200 27,200 27,200 27,200 27,200 27,200 27,200 27,200 27,200 27,501 28,400 28,400 28,400 28,400 28,400 28,400 28,700 29,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000												_				_ :1:	4	
19,401 19,700 168 143 118 93 68 43 18 19,701 20,000 152 127 102 77 52 27 2 20,001 20,300 136 111 86 61 36 11 80 60 35 10 20,301 21,200 85 60 35 10 21,201 21,500 67 42 17 21,501 21,800 49 24 22,401 22,400 12 22,400 23,901 23,300 23,300 23,300 23,300 23,300 23,300 23,300 23,300 23,300 23,500 24,200 24,200 24,200 24,200 24,200 24,200 24,500 25,401 25,700 25,701 26,000 26,601 26,900 26,601 26,900 26,601 26,900 27,200 27,201 27,500 27,200 27,201 27,500 27,500 27,500 27,500 27,500 27,601 28,400 28,401 28,700 28,401 28,700 28,701 29,000 29,001 29,000 20,001 29,000 20,001 29,000 20,001 29,000 20,001 29,000 20,001 20,000 20,001 20,000 20,001 20,000 20,001 20,000 20,001 20,000 20,001 20,000 20,001 20,000 20,001 20,000 20,0																		
19,701 20,000 152 127 102 77 52 27 2 2 2 2 2 2 2 2		19,400	183	158	133	108	83	58		8 (∏	credit	is allow	wable.	
20,001 20,300 136		19,700	168	143	118				18	1								
20,301 20,600 119 94 69 44 19 20,601 20,900 102 77 52 27 2 27 2 20,901 21,200 85 60 35 10 21,201 21,500 67 42 17									2	\								
20,601 20,900 102 77 52 27 2								11						L	1			
20,901 21,200 85 60 35 10 21,201 21,500 67 42 17 21,501 21,800 49 24 21,801 22,100 31 6 22,101 22,400 12 22,401 22,700 23,001 23,300 23,001 23,300 23,901 24,200 24,201 24,500 24,201 24,500 24,801 25,100 25,701 25,400 25,701 26,000 26,001 26,300 26,001 26,300 26,001 27,200 27,201 27,500 27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,901 29,300 29,900 29,300 29,900 29,300 29,900 29,300 29,900 29,300 20,000 31 6 20																		
21,501 21,500 67 42 17							2											
21,501						10						Y A A A I	DI E.		•			
21,801					17									¢10 3	260 ar			
22,401 22,400 12 22,700 22,701 23,000 23,000 23,301 23,300 23,301 23,600 23,601 23,900 23,901 24,200 24,201 24,500 24,801 25,100 25,401 25,700 25,701 26,000 26,001 26,300 26,601 26,300 26,601 26,300 26,601 27,500 27,501 27,500 27,501 27,800 27,501 28,400 28,401 28,700 28,401 28,700 28,401 28,700 28,401 28,400 28,401 28,700 28,401 28,700 29,001 29,300 29,301 29,600																		
22,401 22,700 22,701 23,000 23,001 23,300 23,301 23,600 23,601 23,900 23,901 24,200 24,201 24,500 24,501 24,800 25,101 25,100 25,101 25,400 25,701 26,000 26,001 26,300 26,301 26,600 26,601 26,900 26,901 27,200 27,201 27,500 27,501 28,100 28,101 28,400 28,401 28,700 28,101 28,400 28,401 28,700 29,001 29,300 29,900 29,300 29,301 29,600																		
22,701 23,000 23,300 23,300 23,301 23,600 23,901 24,200 24,201 24,500 24,501 25,100 25,101 25,400 25,401 25,700 25,701 26,000 26,301 26,600 26,601 26,900 27,201 27,500 27,201 27,500 27,701 27,800 27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,300 29,901 29,300 29,301 29,600 30,000														iic ta.	x cicc	111		
23,301 23,600 23,601 23,900 24,201 24,500 24,201 24,800 24,801 25,100 25,101 25,400 25,701 26,000 26,001 26,300 26,001 26,300 26,601 26,900 26,601 27,200 27,201 27,500 27,701 27,800 27,801 28,100 28,101 28,400 28,701 29,000 29,001 29,300 29,301 29,600											L	T	σε φυ.	ı	I			
23,601 23,900		23,300																
23,901																		
24,201																		
24,801																		
24,801 25,100 25,101 25,400 25,401 25,700 25,701 26,000 26,001 26,300 26,301 26,600 26,601 26,900 26,901 27,200 27,201 27,500 27,501 27,800 27,801 28,100 28,101 28,400 28,701 29,000 29,001 29,300 29,301 29,600																		
25,101 25,400 25,401 25,700 25,701 26,000 26,001 26,300 26,301 26,600 26,601 26,900 26,901 27,200 27,201 27,500 27,801 28,100 28,101 28,400 28,701 29,000 29,001 29,300 29,301 29,600																		
25,401 25,700 25,701 26,000 26,001 26,300 26,301 26,600 26,601 26,900 26,901 27,200 27,201 27,500 27,501 27,800 28,101 28,400 28,401 28,700 29,001 29,300 29,301 29,600																		
25,701 26,000 26,001 26,300 26,301 26,600 26,601 26,900 26,901 27,200 27,201 27,500 27,501 27,800 27,801 28,100 28,101 28,400 28,701 29,000 29,001 29,300 29,301 29,600																		
26,001 26,300 26,301 26,600 26,601 26,900 26,901 27,200 27,201 27,500 27,501 27,800 27,801 28,100 28,101 28,400 28,701 29,000 29,001 29,300 29,301 29,600																		
26,601 26,900 26,901 27,200 27,201 27,500 27,501 27,800 27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
26,901 27,200 27,201 27,500 27,501 27,800 27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
27,201 27,500 27,501 27,800 27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
27,501 27,800 27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
27,801 28,100 28,101 28,400 28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
28,101 28,400 28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
28,401 28,700 28,701 29,000 29,001 29,300 29,301 29,600																		
28,701 29,000 29,001 29,300 29,301 29,600																		
29,001 29,300 29,301 29,600																		
29,301 29,600																		
	29,601	29,900																
29,901 30,000																		

C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2008 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

To To To To To To To To			FROM FROM											FROM —					
To To To To To To To To			1076	1051	1026	1001	976	951	926	901	876	851 826 801 776 751							
														l					
Refund St.			1100																
14,300			1100	10/5											800	7/3			
14.600 10.76 10.78 10.	FROM	TO			Re									1,100					
14,601 14,900 1069 1044 1019 994 969 944 919 894 869 844 819 794 769 744 715 7	1	14,300				or	rent credit	equivaler	t not to ex	ceed \$75	0 (Form M	O-PTS, Li	ne 13).						
14.90 15.200 1059 1034 1009 944 959 934 999 874 849 824 797 774 749 724 749 725 735 735 736 7	14,301	14,600	1078	1053	1028	1003	978	953	928	903	878	853	828	803	778	753			
15,201 15,500 1049 1024 999 974 949 924 899 874 849 842 799 774 749 725 745 745 745 747 74	14,601	14,900	1069	1044	1019	994	969	944	919	894	869	844	819	794	769	744			
15,800 15,800 1039 1014 989 964 939 914 889 864 839 814 789 774 739 771 15,801 16,100 1028 1030 978 953 928 903 878 853 828 803 778 753 728 700 16,401 16,700 1055 980 955 930 905 880 855 830 805 780 755 730 705 688 17,001 17,000 993 968 943 918 893 868 843 818 793 768 743 718 693 664 17,001 17,000 993 968 943 918 893 868 843 818 793 768 743 718 693 664 17,001 17,000 964 929 904 879 854 829 804 779 754 729 704 679 654 622 18,001 18,000 927 902 877 852 827 802 777 752 727 702 677 662 662 641 614 18,001 18,000 938 873 848 823 798 773 738 738 663	14,901	15,200	1059	1034	1009	984	959	934	909	884	859	834	809	784	759	734			
15,801 16,100 1028 1003 978 953 928 903 878 853 828 803 778 773 728 700 16,101 16,100 16,400 1016 991 966 941 916 891 866 841 816 791 776 730 705 688 16,701 17,000 993 968 943 918 893 868 843 818 793 768 743 718 693 666 651 17,001 17,000 980 955 930 905 880 855 830 805 780 755 730 705 668 665 17,301 17,600 968 943 918 893 868 843 818 793 768 743 718 693 666 651 17,601 17,900 954 999 904 879 854 829 804 779 754 729 704 679 654 622 17,901 18,200 941 916 891 866 841 816 791 766 741 716 691 666 641 611 18,201 18,500 927 902 877 852 827 802 777 752 727 702 677 652 627 602 18,501 18,800 913 888 863 838 813 788 763 738 713 688 663 638 613 588 19,401 19,400 883 883 883 808 873 778 773 778 698 673 648 623 599 594 19,401 19,700 868 843 818 798 768 743 748 698 673 648 623 599 522 20,001 20,000 852 827 802 777 752 727 702 677 652 627 602 577 552 522 20,001 20,000 802 777 752 727 702 677 652 627 602 577 552 522 20,001 20,000 802 777 752 727 702 677 652 627 602 577 552 527 20,001 20,000 802 777 775	15,201	15,500	1049	1024	999	974	949	924	899	874	849	824	799	774	749	724			
16,101 16,400 1016 991 966 941 916 891 866 841 816 791 766 741 716 69 16,701 17,000 993 996 995 930 995 880 885 830 805 780 755 730 705 680 17,001 17,300 980 955 930 995 880 885 830 805 780 755 730 705 680 17,001 17,300 980 955 930 995 880 885 830 805 780 755 730 705 680 17,001 17,000 968 943 918 893 868 843 818 793 768 743 718 693 668 17,001 17,000 954 929 994 879 884 829 804 779 754 729 704 679 684 622 18,001 18,000 927 992 8877 852 827 802 777 752 727 702 677 665 662 627 18,001 18,000 938 873 848 823 788 773 748 723 698 663 638 613 581 19,101 19,400 883 883 883 888 873 758 733 708 683 663 638 613 581 19,001 19,000 868 843 818 793 768 773 774 775 725 727 702 677 652 627 602 575 552 522 20,001 20,300 836 811 786 761 736 711 666 661 636 611 586 561 536 511 536 511 536 511 536 511 536 511 536 511 536 511 536 511 536 511 536 511 536 511 536 511 536 536 511 536 511 536 536 511 536 536 511 536 536 511 536 536 511 536 5	15,501	15,800	1039	1014	989	964	939	914	889	864	839	814	789	764	739	714			
16,101 16,400 1016 991 966 941 916 891 866 841 816 791 766 755 730 705 681	15,801	16,100	1028	1003	978	953	928	903	878	853	828	803	778	753	728	703			
16,701 17,000 993 968 943 918 893 868 843 818 793 768 743 718 693 668 641 641 641 642 642 642 642 643 644 644 645 644 644 645 644 644 645 644 645 644 645 644 645	16,101	16,400	1016	991	966	941	916	891	866	841	816	791	766	741	716	691			
16,701 17,000 993 968 943 918 893 868 843 818 793 768 743 718 693 668 641 77,001 77,000 968 943 918 893 868 843 818 793 768 743 718 693 668 643 77,001 77,000 954 929 904 879 854 829 804 779 774 729 704 679 664 622 627 602 627 622 627 602 627 628	16,401		1005	980	955	930	905	880	855	830	805	780	755	730	705	680			
17,001 17,300 980 955 930 905 880 855 830 805 780 755 730 705 680 655 17,001 17,000 964 943 918 893 868 843 818 793 768 743 718 693 668 644 17,601 17,900 954 929 904 879 854 829 804 779 754 729 704 679 654 622 17,901 18,200 941 916 991 866 841 816 791 766 741 716 691 666 641 611 618,201 18,500 927 902 877 852 827 802 777 752 727 702 677 652 627 600 818,501 18,800 913 888 863 838 813 788 763 738 713 688 663 638 613 581 818,801 19,100 898 873 848 823 798 773 7748 723 698 673 648 623 598 577 19,101 19,400 883 858 833 808 783 758 733 708 668 643 618 593 568 544 19,401 19,700 868 843 818 793 768 743 748 623 668 643 618 593 568 544 19,701 20,000 852 827 802 777 752 727 702 677 652 627 602 602 577 552 527 520	16,701		993	968	943	918	893	868	843	818	793	768	743	718	693	668			
17,301 17,600 968 943 918 893 868 843 818 793 768 743 718 693 668 644 614																655			
17,901 17,900 954 929 904 879 854 829 804 779 754 779 704 679 654 652 627 602 18,501 18,200 941 916 891 866 841 816 791 766 741 716 691 666 641 611 618,201 18,500 927 902 877 852 827 802 777 752 727 702 677 652 627 602 18,501 18,800 913 888 863 888 813 788 763 738 713 688 663 638 613 581 613 581 613											768					643			
17,901 18,200 941 916 891 866 841 816 791 766 741 716 691 666 641 611 618,001 18,000 913 808 863 838 813 788 763 738 713 688 663 633 638 613 588 638 613 588 838 823 798 773 748 723 698 673 648 623 598 571 694 619				929	904						754					629			
18,500	,															616			
18,501 18,500 913 888 863 888 813 798 773 748 723 698 673 648 623 598 573 19,101 19,400 883 885 883 808 783 7758 773 778 7																602			
18,801 19,100 898 873 848 823 798 773 748 723 698 673 648 623 598 573 19,101 19,700 883 858 833 808 783 758 733 708 683 685 633 608 583 551 550 552 522 502 500 20,200 802 777 752 727 772 677 652 627 662 627 662 667 662 651 536 550 535 510 485 546 5																588			
19,101 19,400 883 888 833 808 783 768 773 708 683 688 633 608 583 556 541 19,401 19,700 862 8827 802 777 752 772 772 677 652 627 602 577 552 522 20,001 20,000 852 817 866 761 736 711 686 661 636 611 586 561 536 512 20,301 20,600 819 794 769 744 719 694 669 644 619 594 569 544 519 499 20,601 20,900 802 777 752 772 702 677 652 627 602 577 552 522 20,901 21,200 785 760 735 710 685 660 635 610 585 560 535 510 485 21,201 21,500 767 742 717 692 667 642 617 592 567 542 517 492 467 21,501 21,800 749 724 699 674 649 624 599 574 549 524 499 474 449 42 22,101 22,400 712 687 662 637 612 587 562 537 512 487 462 437 412 383 22,401 22,700 693 668 643 618 659 573 548 523 498 473 448 423 398 373 344 23,301 23,300 653 628 603 578 553 538 533 478 453 428 403 378 333 23,601 23,900 613 588 563 538 513 488 463 438 413 388 363 338 313 288 23,901 24,500 570 545 520 495 476 445 423 428 425 429 424 24,201 24,500 570 545 520 495 476 445 423 398 373 344 23,901 25,700 638 638 638 538 513 488 463 438 413 388 363 338 313 288 23,901 24,600 548 523 498 473 448 423 398 373 344 329 304 279 254 229 204 175 24,501 24,600 548 523 498 473 448 423 398 373 344 348 435 438 43																573			
19,401 19,700 868																558			
19,701 20,000 852 827 802 777 752 727 702 677 652 627 602 577 552 522																543			
20,001 20,300 836 811 786 761 736 711 686 661 636 611 586 561 536 512																527			
20,301 20,600 819 794 769 744 719 694 669 644 619 594 569 544 519 499																511			
20,601 20,900 802 777 752 727 702 677 652 627 602 577 552 527 502 473																494			
20,901 21,200 785 760 735 710 685 660 635 610 585 560 535 510 485 460		·														477			
21,201 21,500 767 742 717 692 667 642 617 592 567 542 517 492 467 442 21,501 21,800 749 724 699 674 649 624 599 574 549 524 499 474 449 422 421,501 22,100 731 706 681 656 631 606 581 556 531 506 481 456 431 400 422,701 22,400 712 687 662 637 612 587 562 537 512 487 462 437 412 383 438 432 438 438 448 443 448 438 438 438 438 438 438 438 438 438 438 448 423 398 373 344 22,701 23,000 673 648 623 598 573 548 523 498 473 448 423 398 373 344 23,001 23,300 653 628 603 578 553 528 503 478 453 428 403 378 353 328 32,301 23,900 633 608 583 558 533 508 483 458 433 408 383 358 333 303 32,601 23,900 631 588 563 538 513 488 463 438 443 448 433 388 363 338 313 288 23,901 24,200 591 566 541 516 491 466 441 416 391 366 341 316 291 264 24,201 24,800 548 523 498 473 448 423 398 373 345 320 295 270 244 24,800 548 523 498 473 448 423 398 373 348 323 298 273 248 225 24,801 25,700 526 501 476 451 426 401 376 351 326 301 276 251 226 207 25,401 25,700 481 456 431 406 381 356 331 306 26,600 447 445 429 404 379 354 329 304 279 254 229 204 174 25,701 26,000 457 432 407 382 357 332 307 282 257 232 207 182 157 132 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 84 59 34 9 42,001 27,001 27,000 361 336 311 286 261 236 211 186 161 136 111 86 61 36 27,201 27,000 284 259 234 209 184 159 134 109 84 59 34 9 42,001 29,000 24 179 154 129 104 79 54 29 4 4 4 4 4 4 4 4 4																460			
21,501 21,800 749 724 699 674 649 624 599 574 549 524 499 474 449 422 21,801 22,100 731 706 681 656 631 606 581 556 531 506 481 456 431 401 431 402 431 432 432 432 432 432 432 433 434																442			
21,801 22,100 731 706 681 656 631 606 581 556 531 506 481 456 431 406																424			
22,101 22,400 712 687 662 637 612 587 562 537 512 487 462 437 412 387						656										406			
22,401 22,700 693 668 643 618 593 568 543 518 493 468 443 418 393 366 22,701 23,000 673 648 623 598 573 548 523 498 473 448 423 398 373 344 23,001 23,300 653 628 603 578 553 528 503 478 453 428 403 378 353 326 32,301 23,600 633 608 583 558 533 508 483 458 433 408 383 358 333 300 23,601 23,900 613 588 563 538 513 488 463 438 413 388 363 338 313 286 24,200 591 566 541 516 491 466 441 416 391 366 341 316 291 266 24,201 24,500 570 545 520 495 470 445 420 395 370 345 320 295 270 248 24,801 25,100 526 501 476 451 426 401 376 351 326 301 276 251 226 200 25,101 25,400 504 479 454 429 404 379 354 329 304 279 254 229 204 177 25,401 25,700 481 456 431 406 381 356 331 306 281 256 231 206 181 156 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 60 35 10 27,501 27,500 335 310 285 260 235 210 185 160 135 110 85 60 27,201 27,500 336 336 331 328 238 2													1			387			
22,701 23,000 673 648 623 598 573 548 523 498 473 448 423 398 373 344 23,001 23,300 653 628 603 578 553 528 503 478 453 428 403 378 353 321 23,301 23,600 633 608 583 558 533 508 483 448 433 408 383 358 333 301 23,901 24,200 591 566 541 516 491 466 441 416 391 366 341 316 291 260 24,201 24,800 548 523 498 473 448 423 398 373 348 320 295 270 241 24,801 25,100 526 501 476 451 426 401 376 351 326 30																368			
23,001 23,300 653 628 603 578 553 528 503 478 453 428 403 378 353 320																348			
23,301 23,600 633 608 583 558 533 508 483 458 433 408 383 358 333 308 23,601 23,900 613 588 563 538 513 488 463 438 413 388 363 338 313 288 23,901 24,200 591 566 541 516 491 466 441 416 391 366 341 316 291 261 24,201 24,500 570 545 520 495 470 445 420 395 370 345 320 295 270 248 24,501 24,800 548 523 498 473 448 423 398 373 348 323 298 273 248 222 24,801 25,100 526 501 476 451 426 401 376 351 32			653	628			553			478	453	428			353	328			
23,601 23,900 613 588 563 538 513 488 463 438 413 388 363 338 313 286 23,901 24,200 591 566 541 516 491 466 441 416 391 366 341 316 291 266 24,201 24,500 570 545 520 495 470 445 420 395 370 345 320 295 270 245 24,501 24,800 548 523 498 473 448 423 398 373 348 323 298 273 248 223 24,801 25,100 526 501 476 451 426 401 376 351 326 301 276 251 226 202 204 179 25,401 25,700 481 456 431 406 381 356 331				608							433	408				308			
23,901 24,200 591 566 541 516 491 466 441 416 391 366 341 316 291 266 24,201 24,500 570 545 520 495 470 445 420 395 370 345 320 295 270 245 24,501 24,800 548 523 498 473 448 423 398 373 348 323 298 273 248 222 24,801 25,100 526 501 476 451 426 401 376 351 326 301 276 251 226 207 25,101 25,400 504 479 454 429 404 379 354 329 304 279 254 229 204 177 25,701 26,000 457 432 407 382 357 332 307 282 257		·														288			
24,201 24,500 570 545 520 495 470 445 420 395 370 345 320 295 270 24/501 24,501 24,800 548 523 498 473 448 423 398 373 348 323 298 273 248 22 24,801 25,100 526 501 476 451 426 401 376 351 326 301 276 251 226 20 25,101 25,400 504 479 454 429 404 379 354 329 304 279 254 229 204 179 254 429 404 379 354 329 304 279 254 229 204 179 254 229 204 179 254 229 204 179 254 229 204 179 254 229 204 179 254 229 204 179			591	566	541	516	491	466	441	416	391	366	341	316	291	266			
24,501 24,800 548 523 498 473 448 423 398 373 348 323 298 273 248 223 24,801 25,100 526 501 476 451 426 401 376 351 326 301 276 251 226 200 25,101 25,400 504 479 454 429 404 379 354 329 304 279 254 229 204 179 25,401 25,700 481 456 431 406 381 356 331 306 281 256 231 206 181 156 25,701 26,000 457 432 407 382 357 332 307 282 257 232 207 182 157 133 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,601 26,900 <			570	545	520	495	470	445	420	395	370	345	320	295	270	245			
25,101 25,400 504 479 454 429 404 379 354 329 304 279 254 229 204 179 25,401 25,700 481 456 431 406 381 356 331 306 281 256 231 206 181 156 25,701 26,000 457 432 407 382 357 332 307 282 257 232 207 182 157 132 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200		24,800	548	523	498	473	448	423	398	373	348	323	298	273	248	223			
25,101 25,400 504 479 454 429 404 379 354 329 304 279 254 229 204 179 25,401 25,700 481 456 431 406 381 356 331 306 281 256 231 206 181 156 25,701 26,000 457 432 407 382 357 332 307 282 257 232 207 182 157 132 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200			526													201			
25,401 25,700 481 456 431 406 381 356 331 306 281 256 231 206 181 156 25,701 26,000 457 432 407 382 357 332 307 282 257 232 207 182 157 132 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200 361 336 311 286 261 236 211 186 161 </td <td></td> <td></td> <td></td> <td></td> <td>454</td> <td></td> <td>179</td>					454											179			
25,701 26,000 457 432 407 382 357 332 307 282 257 232 207 182 157 133 26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200 361 336 311 286 261 236 211 186 161 136 111 86 61 36 27,201 27,500 335 310 285 260 235 210 185 160 135			481	456			381				281				181	156			
26,001 26,300 434 409 384 359 334 309 284 259 234 209 184 159 134 109 26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200 361 336 311 286 261 236 211 186 161 136 111 86 61 36 27,201 27,500 335 310 285 260 235 210 185 160 135 110 85 60 35 10 27,501 27,800 310 285 260 235 210 185 160 135 110			457	432	407	382	357			282	257	232		182	157	132			
26,301 26,600 410 385 360 335 310 285 260 235 210 185 160 135 110 85 26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200 361 336 311 286 261 236 211 186 161 136 111 86 61 36 27,201 27,500 335 310 285 260 235 210 185 160 135 110 85 60 35 10 27,501 27,800 310 285 260 235 210 185 160 135 110 85 60 35 10 27,801 28,100 284 259 234 209 184 159 134 109 84 59 34 9 28,101 28,400 258 233 208 183 <			434	409	384	359	334	309	284	259	234	209	184	159	134	109			
26,601 26,900 385 360 335 310 285 260 235 210 185 160 135 110 85 60 26,901 27,200 361 336 311 286 261 236 211 186 161 136 111 86 61 36 27,201 27,500 335 310 285 260 235 210 185 160 135 110 85 60 35 10 27,501 27,800 310 285 260 235 210 185 160 135 110 85 60 35 10 27,801 28,100 284 259 234 209 184 159 134 109 84 59 34 9 28,101 28,400 258 233 208 183 158 133 108 83 58 33 8 28,701			410	385	360	335	310	285	260	235	210	185	160	135	110	85			
26,901 27,200 361 336 311 286 261 236 211 186 161 136 111 86 61 36 27,201 27,500 335 310 285 260 235 210 185 160 135 110 85 60 35 10 27,501 27,800 310 285 260 235 210 185 160 135 110 85 60 35 10 27,801 28,100 284 259 234 209 184 159 134 109 84 59 34 9 28,101 28,400 258 233 208 183 158 133 108 83 58 33 8 28,401 28,700 231 206 181 156 131 106 81 56 31 6 28,701 29,000 204 179 154 129 104 79 54 29 4 29,301 29,600	26,601	26,900	385	360	335	310	285	260	235	210	185	160	135	110	85	60			
27,501 27,800 310 285 260 235 210 185 160 135 110 85 60 35 10 27,801 28,100 284 259 234 209 184 159 134 109 84 59 34 9 28,101 28,400 258 233 208 183 158 133 108 83 58 33 8 28,401 28,700 231 206 181 156 131 106 81 56 31 6 28,701 29,000 204 179 154 129 104 79 54 29 4 29,001 29,300 177 152 127 102 77 52 27 2 29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21	26,901	27,200	361	336	311	286	261	236	211	186	161	136	111	86		36			
27,501 27,800 310 285 260 235 210 185 160 135 110 85 60 35 10 27,801 28,100 284 259 234 209 184 159 134 109 84 59 34 9 28,101 28,400 258 233 208 183 158 133 108 83 58 33 8 28,401 28,700 231 206 181 156 131 106 81 56 31 6 28,701 29,000 204 179 154 129 104 79 54 29 4 29,001 29,300 177 152 127 102 77 52 27 2 29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21	27,201	27,500	335	310	285	260	235	210	185	160	135	110	85	60	35	10			
28,101 28,400 258 233 208 183 158 133 108 83 58 33 8 28,401 28,700 231 206 181 156 131 106 81 56 31 6 28,701 29,000 204 179 154 129 104 79 54 29 4 29,001 29,300 177 152 127 102 77 52 27 2 29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21	27,501		310	285	260	235	210	185	160	135	110	85	60	35	10				
28,401 28,700 231 206 181 156 131 106 81 56 31 6 28,701 29,000 204 179 154 129 104 79 54 29 4 29,001 29,300 177 152 127 102 77 52 27 2 29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21		28,100							134				34	9					
28,701 29,000 204 179 154 129 104 79 54 29 4 29,001 29,300 177 152 127 102 77 52 27 2 29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21		28,400										33	8						
29,001 29,300 177 152 127 102 77 52 27 2 29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21	28,401	28,700	231	206	181	156	131	106	81	56	31	6							
29,301 29,600 149 124 99 74 49 24 29,601 29,900 121 96 71 46 21	28,701	29,000	204	179	154	129	104	79		29	4								
29,601 29,900 121 96 71 46 21	29,001	29,300	177	152	127	102	77	52	27	2									
	29,301	29,600	149	124	99	74		24											
29.901 30.000 95 70 45 20		29,900	121		71		21												
	29,901	30,000	95	70	45	20													